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THE UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF CALIFORNIA

RODNEY M. TOOTHACRE, Plaintiff, v. UNITED STATES OF AMERICA, INTERNAL REVENUE SERVICE Defendant.	Case No. 07-cv-2289-DMS-WMC **UNITED STATES' MOTION TO DISMISS** **HEARING DATE:** April 25, 2008 Time: 1:30 p.m. Courtroom: 10

The United States of America United States, by and through its undersigned counsel, hereby moves this Court to dismiss Plaintiff's Complaint for lack of subject matter jurisdiction and failure to state a claim upon which relief can be granted pursuant to Rules 12(b)(1) and 12(b)(6) of the Federal Rules of Civil Procedure, respectively.

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A memorandum in support of this motion is submitted herewith.

DATED this 28th day of February, 2008.

Respectfully submitted,

KAREN P. HEWITT
United States Attorney

By: /s Caroline A. Newman

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